



3014 (02-09-04)

ANNUAL REPORT

OF

Name: UNION GROVE WATER UTILITY

Principal Office: 1015 STATE STREET
UNION GROVE, WI 53182

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JANICE K. WINGET of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/01/2000
(Date)

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: UNION GROVE WATER UTILITY**Utility Address:** 1015 STATE STREET

UNION GROVE, WI 53182

When was utility organized? 1/1/1940**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE K WINGET**Title:** CLERK TREASURER**Office Address:**

1015 STATE STREET

UNION GROVE, WI 53182

Telephone: (262) 878 - 1818**Fax Number:** (262) 878 - 3782**E-mail Address:** jkwinget@plazaeearth.com

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE, & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE, & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53704

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:**

SEE BELOW

Telephone:**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE, & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE, & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53704

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 12/31/2000**Period covered by most recent audit:** CLAENDAR YEAR 2000

Names and titles of utility management including manager or superintendent:

Name: JAMES O DRIVER**Title:** SUPERVISOR OF UTILITIES**Office Address:**

3710 67TH DRIVE

UNION GROVE, WI 53182

Telephone: (262) 878 - 2387**Fax Number:** (262) 878 - 2387**E-mail Address:**

Name: WILLIAM BEHLING**Title:** DIRECTOR OF UTILITIES**Office Address:**

1015 STATE STREET

UNION GROVE, WI 53182

Telephone: (262) 878 - 1511**Fax Number:** (262) 878 - 3782**E-mail Address:**

Name of utility commission/committee: UNION GROVE WATER & WASTERWATER COMMISSION

Names of members of utility commission/committee:

ROBERT BROWNE

MICHAEL MOHRBACKER

ROBERT ORRE

RANDALL PRIDEAUX

GILES WILLIAMS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	424,578	452,715	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	280,498	243,871	2
Depreciation Expense (403)	69,822	67,650	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	67,995	60,421	5
Total Operating Expenses	418,315	371,942	
Net Operating Income	6,263	80,773	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,263	80,773	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,821	5,723	10
Miscellaneous Nonoperating Income (421)	473	0	11
Total Other Income	8,294	5,723	
Total Income	14,557	86,496	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	14,557	86,496	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	13,885	11,853	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	13,885	11,853	
Net Income	672	74,643	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,074,231	999,588	20
Balance Transferred from Income (433)	672	74,643	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,074,903	1,074,231	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	7,821	5
Total (Acct. 419):	7,821	
Miscellaneous Nonoperating Income (421):		
MATERIALS SOLD	473	6
Total (Acct. 421):	473	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	424,578	0	0	0	424,578	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	424,578	0	0	0	424,578	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	99,890		99,890	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	99,890	0	99,890	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,673,644	3,518,728	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	725,508	683,518	2
Net Utility Plant	2,948,136	2,835,210	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	126,403	139,086	8
Temporary Cash Investments (132)	19,123	5,495	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	73,060	70,497	11
Other Accounts Receivable (143)	138,375	135,268	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	29,722	7,644	14
Materials and Supplies (150)	11,799	11,307	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	398,482	369,297	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	37,448	33,756	20
Total Deferred Debits	37,448	33,756	
Total Assets and Other Debits	3,384,066	3,238,263	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	16,050	16,050	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,074,903	1,074,231	23
Total Proprietary Capital	1,090,953	1,090,281	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	323,868	230,981	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	323,868	230,981	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,253	1,657	28
Payables to Municipality (233)	142,146	134,300	29
Customer Deposits (235)			30
Taxes Accrued (236)	62,913	49,844	31
Interest Accrued (237)	9,801	7,501	32
Other Current and Accrued Liabilities (238)	4,756	4,680	33
Total Current and Accrued Liabilities	229,869	197,982	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,739,376	1,719,019	41
Total Liabilities and Other Credits	3,384,066	3,238,263	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,673,644	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,673,644	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	725,508	0	0	0	10
Total Accumulated Provision	725,508	0	0	0	
Net Utility Plant	2,948,136	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	683,518				683,518	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	69,822				69,822	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,257				1,257	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	71,079	0	0	0	71,079	13
Debits during year						14
Book cost of plant retired	29,089				29,089	15
Cost of removal					0	16
Other debits (specify):						17
Other retirement	0				0	18
Total debits	29,089	0	0	0	29,089	19
Balance End of Year	725,508	0	0	0	725,508	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,799	11,307	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,799	11,307	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	16,050	1
Changes during year (explain):		2
Balance end of year	16,050	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM VILLAGE	03/23/1998	04/15/2008	4.65%	112,000	1
ADVANCE FROM VILLAGE	06/12/2000	03/15/2009	5.25%	117,703	2
ADVANCE FROM VILLAGE	06/01/1997	06/01/2007	5.35%	94,165	3
Total for Account 223				323,868	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	49,844	1
Accruals:		
Charged water department expense	61,566	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	61,566	
Taxes paid during year:		
County, state and local taxes	48,497	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	48,497	
Balance end of year	62,913	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1998 ADVANCE	3,301	5,410	5,710	3,001	2
1997 ADVANCE	4,200	5,375	5,875	3,700	3
2000 ADVANCE	0	3,100		3,100	4
Subtotal	7,501	13,885	11,585	9,801	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	7,501	13,885	11,585	9,801	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,719,019	0	0	0	0	1,719,019	1
Add credits during year:							
For Services	10,450					10,450	2
For Mains	8,507					8,507	3
Other (specify):							
HYDRANTS	1,400					1,400	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,739,376	0	0	0	0	1,739,376	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	73,060	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	73,060	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	135,682	9
Merchandising, jobbing and contract work		10
Other (specify):		
Private fire	2,693	11
Total (Acct. 143):	138,375	
Receivables from Municipality (145):		
Additional public fire protection	29,722	12
Total (Acct. 145):	29,722	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED SANDBLASTING, WELL REHABILITATION COSTS,	37,448	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
AND TOWER PAINTING		16
Total (Acct. 183):	37,448	
Payables to Municipality (233):		
Payable to sewer	142,146	17
Total (Acct. 233):	142,146	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,593,426	0	0	0	3,593,426	1
Materials and Supplies	11,553	0	0	0	11,553	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	704,513	0	0	0	704,513	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,729,197	0	0	0	1,729,197	6
Other (specify):					0	7
Average Net Rate Base	1,171,269	0	0	0	1,171,269	
Net Operating Income	6,263	0	0	0	6,263	8
Net Operating Income as a percent of						
Average Net Rate Base	0.53%	N/A	N/A	N/A	0.53%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	16,050	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,074,567	3
Other (Specify):		4
Total Average Proprietary Capital	1,090,617	
Net Income		
Net Income	672	5
Percent Return on Proprietary Capital	0.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

A/C 183 balance is per PSC authorization letter of November 30, 2000.

Important Changes During the Year (Page F-22)

In 2000, the utility was advanced \$117,703 from the village.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 6, 2001

Ms. Janice K. Winget, Clerk-Treasurer
Union Grove Municipal Water Utility
1015 State Street
Union Grove, WI 53182-1198

2000 Analytical Review DWCCA-6020-PJL

Dear Ms. Winget:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$5,000 and 25 percent when compared to the previous year. This was also mentioned in item number 2 of our letter dated December 28, 2000 concerning our review of the utility's 1999 annual report. Please confirm that this procedure will be followed in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\6020.doc

Response received 11/6/01:

Union Grove Water Utility
Response to letter dated November 6, 2001

FINANCIAL SECTION FOOTNOTES

Re: 2000 Analytical Review
DWCCA-6020-PHL

The explanation of the increases in the expense account on page W-5 are as follows:

Pumping Expenses

Operation Labor (600) and Maintenance of Pumping Plant (625)
Twice during the summer of 2000 the pump at well #3 took a spike of electricity, burning out the pump motor. The increased labor cost and maintenance expense resulted from the monitoring of the situation, the repairing of the pump and the installation of a meter to monitor the flow of electricity to the pump.

Transmission and Distribution Expenses

Maintenance of Distribution Reservoirs and Standpipes (650)
In 2000 the utility incurred costs totaling \$21,263 for sandblasting and interior painting of the 100,000 gallon elevated tank. Permission was granted, on November 30, 2000, by David Sheard of the Public Service Commission to amortize this expense over five years. The 2000 expense reflects the first year of amortization.

Maintenance of Mains (651)
In 2000 there were 18 water main breaks to be repaired as opposed to only five in 1999. The increase in the number of breaks resulted in increased labor, material and contracted costs to repair them.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	409,270	1
Total Sales of Water	409,270	
Other Operating Revenues		
Forfeited Discounts (470)	596	2
Miscellaneous Service Revenues (471)	190	3
Rents from Water Property (472)	10,891	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,631	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	15,308	
Total Operating Revenues	424,578	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	26,439	8
Pumping Expenses (620-625)	71,582	9
Water Treatment Expenses (630-635)	4,351	10
Transmission and Distribution Expenses (640-655)	95,315	11
Customer Accounts Expenses (901-904)	11,598	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	71,213	14
Total Operation and Maintenance Expenses	280,498	
Other Operating Expenses		
Depreciation Expense (403)	69,822	15
Amortization Expense (404-407)		16
Taxes (408)	67,995	17
Total Other Operating Expenses	137,817	
Total Operating Expenses	418,315	
NET OPERATING INCOME	6,263	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	1	941	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	1	941	
Metered Sales to General Customers (461)				
Residential	1,163	76,117	139,240	4
Commercial	170	46,054	61,962	5
Industrial	12	121,452	85,786	6
Total Metered Sales to General Customers (461)	1,345	243,623	286,988	
Private Fire Protection Service (462)	10		8,780	7
Public Fire Protection Service (463)	2		105,312	8
Other Sales to Public Authorities (464)	11	3,908	7,249	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,371	247,532	409,270	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	104,630	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	682	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	105,312	
Forfeited Discounts (470):		
Customer late payment charges	596	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	596	
Miscellaneous Service Revenues (471):		
Reconnection Fees	190	7
Total Miscellaneous Service Revenues (471)	190	
Rents from Water Property (472):		
Rental of water tower for communication purposes	10,891	8
Total Rents from Water Property (472)	10,891	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,613	10
Other (specify):		
Miscellaneous Revenues	18	11
Total Other Water Revenues (474)	3,631	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	17,937	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	721	3
Maintenance of Water Source Plant (605)	7,781	4
Total Source of Supply Expenses	26,439	
PUMPING EXPENSES		
Operation Labor (620)	8,362	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	52,029	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	11,191	9
Total Pumping Expenses	71,582	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	3,229	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	1,122	13
Total Water Treatment Expenses	4,351	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,501	14
Operation Supplies and Expenses (641)	55	15
Maintenance of Distribution Reservoirs and Standpipes (650)	20,313	16
Maintenance of Mains (651)	42,704	17
Maintenance of Services (652)	8,104	18
Maintenance of Meters (653)	12,091	19
Maintenance of Hydrants (654)	2,547	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	95,315	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,591	22
Accounting and Collecting Labor (902)	3,800	23
Supplies and Expenses (903)	2,207	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	11,598	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,600	27
Office Supplies and Expenses (921)	7,823	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	11,215	30
Property Insurance (924)	20,355	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	9,414	33
Regulatory Commission Expenses (928)	10,182	34
Miscellaneous General Expenses (930)	500	35
Transportation Expenses (933)	3,434	36
Maintenance of General Plant (935)	690	37
Total Administrative and General Expenses	71,213	
Total Operation and Maintenance Expenses	280,498	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		62,069	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,116	2
Net property tax equivalent		60,953	
Social Security		6,429	3
PSC Remainder Assessment		613	4
Other (specify): NONE			5
Total tax expense		67,995	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225563				3
County tax rate	mills		4.606829				4
Local tax rate	mills		7.365339				5
School tax rate	mills		12.265509				6
Voc. school tax rate	mills		1.808727				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.271967				10
Less: state credit	mills		1.933630				11
Net tax rate	mills		24.338337				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.365339				14
Combined School Tax Rate	mills		14.074236				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.439575				17
Total Tax Rate	mills		26.271967				18
Ratio of Local and School Tax to Total	dec.		0.816063				19
Total tax net of state credit	mills		24.338337				20
Net Local and School Tax Rate	mills		19.861611				21
Utility Plant, Jan. 1	\$	3,513,208	3,513,208				22
Materials & Supplies	\$	11,307	11,307				23
Subtotal	\$	3,524,515	3,524,515				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,524,515	3,524,515				26
Assessment Ratio	dec.		0.886669				27
Assessed Value	\$	3,125,078	3,125,078				28
Net Local & School Rate	mills		19.861611				29
Tax Equiv. Computed for Current Year	\$	62,069	62,069				30
Tax Equivalent per 1994 PSC Report	\$	47,834					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	62,069					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,562		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	309,141		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	5,750		11
Total Source of Supply Plant	320,453	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	146,167		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	25,000		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	130,378		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	301,545	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,562		23
Total Water Treatment Plant	16,562	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,882		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,562	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			309,141	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			5,750	11
Total Source of Supply Plant	0	0	320,453	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			146,167	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			25,000	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			130,378	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	301,545	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,562	23
Total Water Treatment Plant	0	0	16,562	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,882	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	340,893	6,756	26
Transmission and Distribution Mains (343)	1,928,515	126,239	27
Fire Mains (344)	0		28
Services (345)	210,866	10,450	29
Meters (346)	120,758	14,247	30
Hydrants (348)	149,328	15,450	31
Other Transmission and Distribution Plant (349)	553		32
Total Transmission and Distribution Plant	2,752,795	173,142	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,629		35
Computer Equipment (391.1)	9,090	8,194	36
Transportation Equipment (392)	28,207		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	2,939		40
Power Operated Equipment (396)	27,203		41
Communication Equipment (397)	4,258		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	45,527	8,189	44
Other Tangible Property (399)	0		45
Total General Plant	121,853	16,383	
Total utility plant in service directly assignable	3,513,208	189,525	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,513,208	189,525	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	2,000		345,649	26
Transmission and Distribution Mains (343)	17,239		2,037,515	27
Fire Mains (344)			0	28
Services (345)			221,316	29
Meters (346)	4,350		130,655	30
Hydrants (348)	3,000		161,778	31
Other Transmission and Distribution Plant (349)			553	32
Total Transmission and Distribution Plant	26,589	0	2,899,348	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			4,629	35
Computer Equipment (391.1)	2,500		14,784	36
Transportation Equipment (392)			28,207	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			2,939	40
Power Operated Equipment (396)			27,203	41
Communication Equipment (397)			4,258	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			53,716	44
Other Tangible Property (399)			0	45
Total General Plant	2,500	0	135,736	
Total utility plant in service directly assignable	29,089	0	3,673,644	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	29,089	0	3,673,644	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			22,217	22,217	1
February			20,318	20,318	2
March			21,929	21,929	3
April			19,658	19,658	4
May			23,040	23,040	5
June			23,326	23,326	6
July			21,351	21,351	7
August			25,079	25,079	8
September			22,813	22,813	9
October			21,891	21,891	10
November			19,697	19,697	11
December			20,080	20,080	12
Total for year	0	0	261,399	261,399	
Less: Measured or estimated water used in main flushing and water treatment during year				4,429	13
Less: Other utility use				750	14
Other utility use explanation: Pumped to waste.					15
Water pumped into distribution system				256,220	16
Less: Water sold				247,532	17
Losses and unaccounted for				8,688	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,359	21
Date of maximum: 6/1/2000					22
Cause of maximum: Work being done on 500,000 gallons tank - had to drain and refill.					23
Minimum gallons pumped by all methods in any one day during reporting year				186	24
Date of minimum: 10/22/2000					25
Total KWH used for pumping for the year				695,600	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1108 12TH AVENUE	3	1,150	12	413	Yes	1
1746 NEW STREET	4	1,360	15	1	Yes	2
1350 INDUSTRIAL PARK DRIVE	5	1,500	15	511	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	5	1
Location	1108 12TH AVENUE	1746 NEW STREET	10 INDUSTRIAL PARK DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1992	1965	1979	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	810	700	1,010	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	ALLIS CHALMERS	9
Year Installed	1991	1966	1979	10
Type	OTHER	OTHER	OTHER	11
Horsepower	200	125	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1955	1979	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	148	135	7
Total capacity in gallons	118,000	500,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	N	N	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	300	0	0	0	300
M	D	3.000	485	0	0	0	485
M	D	4.000	10,174	0	1,586	0	8,588
P	D	4.000	34	0	0	0	34
M	D	6.000	37,760	0	0	0	37,760
P	D	6.000	10,192	0	0	0	10,192
M	D	8.000	9,014	0	0	0	9,014
P	D	8.000	17,741	1,948	0	0	19,689
M	D	10.000	7,777	0	0	0	7,777
M	S	10.000	92	0	0	0	92
M	T	10.000	140	0	0	0	140
P	D	12.000	9,081	0	0	0	9,081
Total Within Municipality			102,790	1,948	1,586	0	103,152
M	D	6.000	700	0	0	0	700
Total Outside of Municipality			700	0	0	0	700
Total Utility			103,490	1,948	1,586	0	103,852

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,015	26	0	40	1,081		1
L	1.000	1	0	0	0	1		2
P	1.000	155	0	0	0	155		3
P	1.250	1	0	0	1	2		4
L	2.000	1	0	0	0	1		5
M	2.000	20	1	0	1	22		6
P	3.000	1	0	0	0	1		7
M	3.000	6	0	0	0	6		8
M	4.000	5	0	0	1	6		9
M	8.000	1	0	0	0	1		10
Total Utility		1,206	27	0	43	1,276	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,219	190	167	0	1,242	207	1
0.750	32	3	4	1	32	7	2
1.000	49	2	0	0	51	6	3
1.500	8	0	0	1	9	0	4
2.000	38	3	1	0	40	0	5
3.000	8	1	2	0	7	0	6
4.000	4	0	0	0	4	0	7
Total:	1,358	199	174	2	1,385	220	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,123	61	4	8	0	46	1,242	1
0.750	15	13	1	0	0	3	32	2
1.000	5	32	2	6	0	6	51	3
1.500	0	6	0	1	0	2	9	4
2.000	0	26	6	5	0	3	40	5
3.000	0	3	2	1	0	1	7	6
4.000	0	0	1	2	0	1	4	7
Total:	1,143	141	16	23	0	62	1,385	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2			0	2	1
Within Municipality	173	10	6	0	177	2
Total Fire Hydrants	175	10	6	0	179	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	179
Number of distribution system valves end of year:	527
Number of distribution valves operated during year:	101

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Pumping Expenses

Operation Labor (600) and Maintenance of Pumping Plant (625)

Twice during the summer of 2000 the pump at well #3 took a spike of electricity, burning out the pump motor. The increased labor cost and maintenance expense resulted from the monitoring of the situation, the repairing of the pump and the installation of a meter to monitor the flow of electricity to the pump.

Transmission and Distribution Expenses

Maintenance of Distribution Reservoirs and Standpipes (650)

In 2000 the utility incurred costs totaling \$21,263 for sandblasting and interior painting of the 100,000 gallon elevated tank. Permission was granted, on November 30, 2000, by David Sheard of the Public Service Commission to amortize this expense over five years. The 2000 expense reflects the first year of amortization.

Maintenance of Mains (651)

In 2000 there were 18 water main breaks to be repaired as opposed to only five in 1999. The increase in the number of breaks resulted in increased labor, material and contracted costs to repair them.

Water Mains (Page W-15)

Mains financed by utility and developers.

Water Services (Page W-16)

Service financed by developers. Adjustments were made to reflect the actual number of services.

Meters (Page W-17)

Adjustments made to have end of year balances equal actual inventory performed by utility.
